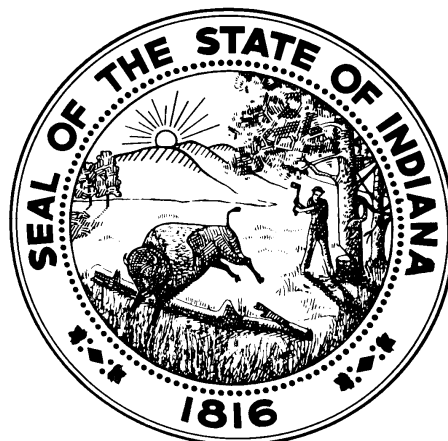


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT  
OF  
CLERK OF THE CIRCUIT COURT  
CASS COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
12/18/2007



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#### COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk of the Circuit Court	Linda Crimmins	01-01-05 to 12-31-08
President of the County Council	Chod Gibson	01-01-06 to 12-31-07
President of the Board of County Commissioners	Richard Eller Steven M. Kain	01-01-06 to 12-31-06 01-01-07 to 12-31-07



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2006.

STATE BOARD OF ACCOUNTS

September 20, 2007

CLERK OF THE CIRCUIT COURT  
CASS COUNTY  
AUDIT RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS (WARRANTS)

Our review of the bank reconcilements as of December 31, 2006, revealed checks outstanding in excess of two years.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of 2 or more years as of the last day of December of each year are void."

Indiana Code 5-11-10.5-3 states in part: "Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of 2 or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board of finance of the political subdivision or the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only 2 copies of each list need be prepared or caused to be prepared by the treasurer."

Indiana Code 5-1-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

TRUST BALANCES NOT RECONCILED TO CASH BOOK

As noted in our prior report, the total of the balances in the Clerk's Register of Fees and Funds Held in Trust were not reconciled with the balance shown in the cash book. At December 31, 2006, the Register had a record of \$1,335.11 more than the cash book.

The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book. (Accounting and Uniform Compliance Guidelines Manual for Clerk's of the Circuit Courts of Indiana, Chapter 4)

CLERK OF THE CIRCUIT COURT  
CASS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2007, with Linda Crimmins, Clerk of the Circuit Court; Heather Deals, Deputy Bookkeeper; Steven M. Kain, President of the Board of County Commissioners; and Thomas R. Keplar, Vice-President of the County Council. The officials concurred with our audit findings.